

**Illinois Department of Revenue
Regulations**

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TITLE 86: REVENUE

**PART 390
METRO EAST MASS TRANSIT DISTRICT USE TAX**

Section 390.105 Items Covered

Items which are titled or registered with the State are motor vehicles, aircraft, watercraft, snowmobiles, and of implements of husbandry and special mobile equipment for which the owner decides to apply for an optional title. For the purposes of this Part:

- a) The term "motor vehicle" includes passenger cars, trucks, buses, motorcycles and any kind of vehicle which is required to be titled under the Illinois Vehicle Code (Ill. Rev. Stat. 1989, ch. 95 1/2, par. 1-146), (including house trailers for which a display certificate of title is required).

- b) The term "implement of husbandry" means:

Every vehicle designed and adapted exclusively for agricultural, horticultural, or livestock raising operations, including farm wagons, wagon trailers or like vehicles used in connection therewith, or for lifting or carrying an implement of husbandry provided that no farm wagon, wagon trailer or like vehicle having a gross weight of more than 36,000 pounds shall be included hereunder. (Ill. Rev. Stat. 1989, ch. 95 1/2, par. 1-130.)

- c) The term "special mobile equipment" means:

Every vehicle not designed or used primarily for the transportation of persons or property and only incidentally operated or moved over a highway, including but not limited to street sweepers, ditch digging apparatus, well boring apparatus and road construction and maintenance machinery such as asphalt spreaders, bituminous mixers, bucket loaders, tractors other than truck tractors, ditchers, levelling graders, finishing graders, finishing machines, motor graders, road rollers, scarifiers, earth moving carryalls and scrapers, power shovels and drag lines, and self-propelled cranes and earth moving equipment. The term does not include house trailers, dump trucks, truck mounted transit mixers, cranes or shovels, or other vehicles designed for the transportation of persons or property to which machinery has been attached. (Ill. Rev. Stat. 1989, ch. 95 1/2, par. 1-191.)

- d) *Watercraft means every description of watercraft used or capable of being used as a means of transportation on water, except a seaplane on the water, innertube, air mattress or similar device, and boats used for concessions rides in artificial bodies of water designed and used exclusively for such concessions. Section 1-2 of the Boat Registration and Safety Act of the Illinois Vehicle Code. (Ill. Rev. Stat. 1989, ch. 95 1/2, par. 311-2). Every watercraft other than sailboards, on waters within the*

jurisdiction of this State, shall be numbered. (Section 3-1 of the Boat Registration and Safety Act.)

(Source: Amended at 15 Ill. Reg. 5815, effective April 5, 1991)